STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition

of

ROBERT L. WARREN : DETERMINATION

for Revision of a Determination or for Refund of Real Property Tax under Article 7 of the Real Property Tax Law.

DTA NO. 826369

Pursuant to Real Property Tax Law § 702, the supreme court in the judicial district of which the assessment of real property was made will have jurisdiction of the real property tax proceedings.

In this case, the petitioner filed a petition in protest of an real property tax for which the Real Property Tax Law does not grant jurisdiction to the Division of Tax Appeals. Therefore, the Division of Tax Appeals does not have jurisdiction to address petitioner's petition.

Pursuant to § 3000.9(a)(4) of the Rules of Practice and Procedure of the Tax Appeals Tribunal, the Division of Tax Appeals issued a Notice of Intent to Dismiss Petition on August 7, 2014 informing the parties of the basis for the intended dismissal.

No response having been received from the petitioner as of this date; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York October 6, 2014

/s/ Daniel J. Ranalli

Supervising Administrative Law Judge